

Fill in this information to identify your case:

United States Bankruptcy Court for the:

CENTRAL DISTRICT OF CALIFORNIA

Case number (if known) Chapter 11

☐ Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

4/16

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name WHIRL FUND, LLC

2. All other names debtor used in the last 8 years
Include any assumed names, trade names and doing business as names

3. Debtor's federal Employer Identification Number (EIN) 81-2529157

4. Debtor's address Principal place of business Mailing address, if different from principal place of business

23046 Avenida de la Carlota
Suite 150
Laguna Hills, CA 92653

Number, Street, City, State & ZIP Code

Orange
County

P.O. Box, Number, Street, City, State & ZIP Code

Location of principal assets, if different from principal place of business

Number, Street, City, State & ZIP Code

5. Debtor's website (URL)

6. Type of debtor
☒ Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))
☐ Partnership (excluding LLP)
☐ Other. Specify:

Debtor **WHIRL FUND, LLC**
Name

Case number (if known)

7. Describe debtor's business A. *Check one:*

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))
- ☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- ☐ Railroad (as defined in 11 U.S.C. § 101(44))
- ☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))
- ☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))
- ☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))
- ☒ None of the above

B. *Check all that apply*

- ☐ Tax-exempt entity (as described in 26 U.S.C. §501)
- ☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
- ☐ Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor.
See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

8. Under which chapter of the Bankruptcy Code is the debtor filing? *Check one:*

- ☐ Chapter 7
- ☐ Chapter 9

☒ Chapter 11. *Check all that apply:*

- ☐ Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,566,050 (amount subject to adjustment on 4/01/19 and every 3 years after that).
- ☐ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- ☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- ☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

☐ Chapter 12**9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?**

- ☒ No.
- ☐ Yes.

If more than 2 cases, attach a separate list.

District _____	When _____	Case number _____
District _____	When _____	Case number _____

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

- ☒ No
- ☐ Yes.

List all cases. If more than 1, attach a separate list

Debtor _____	Relationship _____
District _____	When _____ Case number, if known _____

Debtor **WHIRL FUND, LLC**
Name

Case number (if known)

11. Why is the case filed in this district?

Check all that apply:

- ☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- ☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

☒ No

☐ Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.

What is the hazard?

☐ It needs to be physically secured or protected from the weather.

☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

☐ Other

Where is the property?

Number, Street, City, State & ZIP Code

Is the property insured?

☐ No

☐ Yes. Insurance agency

Contact name

Phone

Statistical and administrative information

13. Debtor's estimation of available funds

Check one:

- ☒ Funds will be available for distribution to unsecured creditors.
- ☐ After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors

☒ 1-49

☐ 50-99

☐ 100-199

☐ 200-999

☐ 1,000-5,000

☐ 5001-10,000

☐ 10,001-25,000

☐ 25,001-50,000

☐ 50,001-100,000

☐ More than 100,000

15. Estimated Assets

☐ \$0 - \$50,000

☐ \$50,001 - \$100,000

☐ \$100,001 - \$500,000

☐ \$500,001 - \$1 million

☒ \$1,000,001 - \$10 million

☐ \$10,000,001 - \$50 million

☐ \$50,000,001 - \$100 million

☐ \$100,000,001 - \$500 million

☐ \$500,000,001 - \$1 billion

☐ \$1,000,000,001 - \$10 billion

☐ \$10,000,000,001 - \$50 billion

☐ More than \$50 billion

16. Estimated liabilities

☒ \$0 - \$50,000

☐ \$50,001 - \$100,000

☐ \$100,001 - \$500,000

☐ \$500,001 - \$1 million

☐ \$1,000,001 - \$10 million

☐ \$10,000,001 - \$50 million

☐ \$50,000,001 - \$100 million

☐ \$100,000,001 - \$500 million

☐ \$500,000,001 - \$1 billion

☐ \$1,000,000,001 - \$10 billion

☐ \$10,000,000,001 - \$50 billion

☐ More than \$50 billion

Debtor **WHIRL FUND, LLC**
Name

Case number (if known)

Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature
of authorized
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **May 18, 2017**
MM / DD / YYYY

X /s/ Howard Grobstein
Signature of authorized representative of debtor

Title **Chief Restructuring Officer**

Howard Grobstein
Printed name

18. Signature of attorney

X /s/ Lei Lei Wang Ekvall
Signature of attorney for debtor

Date **May 18, 2017**
MM / DD / YYYY

Lei Lei Wang Ekvall
Printed name

SMILEY WANG-EKVALL, LLP
Firm name

3200 Park Center Drive, Suite 250
Costa Mesa, CA 92626
Number, Street, City, State & ZIP Code

Contact phone **(714) 445-1000**

Email address **lekvall@swelawfirm.com**

163047, California
Bar number and State

Fill in this information to identify the case:

Debtor name **WHIRL FUND, LLC**
United States Bankruptcy Court for the: **CENTRAL DISTRICT OF CALIFORNIA**
Case number (if known): _____

☐ Check if this is an
amended filing

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Brian Allen 7815 Bowen Drive Whittier, CA 90602		Membership Equity Holder				\$143,295.11
Captan Revocable Living Trust 28 Foliate Way Ladera Ranch, CA 92694		Membership Equity Holder				\$154,210.45
Field Family Trust 28792 Mira Vista Laguna Niguel, CA 92677		Membership Equity Holder				\$136,382.84
Keith Bridges 26801 Ashford Mission Viejo, CA 92692		Membership Equity Holder				\$170,932.38
Kenneth McFall 8487 East Frostwood Street Anaheim, CA 92808		Membership Equity Holder				\$284,887.29
Lengy Nash 26 Bodega Bay Irvine, CA 92602		Membership Equity Holder				\$341,864.75
McNally-Krainz Family Trust 840 Flaming Arrow Prescott, AZ 86301		Membership Equity Holder				\$140,634.26
Paul Kirch 35 Malibu Laguna Niguel, CA 92677		Membership Equity Holder				\$88,741.97
Robert Caprow 962 Hihimanu Street Kihei, HI 96753		Membership Equity Holder				\$179,423.40
Thomas Pinkowski 745 W. Back Forty Drive Eagle, ID 83616		Membership Equity Holder				\$133,958.52

Debtor **WHIRL FUND, LLC** Case number (if known) _____
Name

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Yolanda Caprow 962 Hihimanu Street Kihei, HI 96753		Membership Equity Holder				\$42,916.40

WHIRL FUND, LLC
23046 Avenida de la Carlota
Suite 150
Laguna Hills, CA 92653

Lei Lei Wang Ekvall
SMILEY WANG-EKVALL, LLP
3200 Park Center Drive, Suite 250
Costa Mesa, CA 92626

Brian Allen
7815 Bowen Drive
Whittier, CA 90602

Captan Revocable Living Trust
28 Foliate Way
Ladera Ranch, CA 92694

EMPLOYMENT DEVELOPMENT DEPT.
Bankruptcy Group MIC 92E
P.O. Box 826880
Sacramento, CA 94280-0001

Field Family Trust
28792 Mira Vista
Laguna Niguel, CA 92677

FRANCHISE TAX BOARD
Bankruptcy Section MS: A-260
P.O. Box 2952
Sacramento, CA 95812-2952

INTERNAL REVENUE SERVICE
P.O. Box 7346
Philadelphia, PA 19101-7346

Keith Bridges
26801 Ashford
Mission Viejo, CA 92692

Kenneth McFall
8487 East Frostwood Street
Anaheim, CA 92808

Lengy Nash
26 Bodega Bay
Irvine, CA 92602

McNally-Krainz Family Trust
840 Flaming Arrow
Prescott, AZ 86301

Paul Kirch
35 Malibu
Laguna Niguel, CA 92677

Robert Caprow
962 Hihimanu Street
Kihei, HI 96753

STATE BOARD OF EQUALIZATION
Account Information Group, MIC:29
P.O. Box 942879
Sacramento, CA 94279-0029

Thomas Pinkowski
745 W. Back Forty Drive
Eagle, ID 83616

US SECURITIES EXCHANGE COMM.
Attn. Bankruptcy Counsel
444 South Flower Street
Suite 900
Los Angeles, CA 90071-9591

Yolanda Caprow
962 Hihimanu Street
Kihei, HI 96753